



TAXABLE ACTIVITY AND DEDUCTION CODES

<u>Activity Code</u>	<u>Activity Description</u>	<u>Allowable Deduction Codes</u>
1	Transportation	D,H,I,J,
2	Mining, Quarrying, etc.	D,F,H,J
3	Timbering, etc.	D,F,H,J
4	Utilities	B,D,F,H,J,Q
5	Communications	B,D,F,H,J,Q
7	Manufactured Housing	D,F,H,J,
8	Advertising	B,D,F,H,J
9	Publishing	B,D,F,H,J,Q
10	Job Printing	B,D,F,H,J,O,Q
11	Restaurants	B,D,F,H,J,Q
12	Amusements	D,F,H,J
13	Rental of Real Property	D,F,H,J,Q
14	Hotel/Motel	D,F,H,J,
15	Construction Contracting	C,F,H,J,S
16	Rental of Personal Property	D,F,H,J,Q
17	Retail Sales	A,B,D,E,F,G,H,I,J,M,O,Q
20	Use Tax Purchases	NONE
25	Transient Lodging	NONE

<u>Deduction Codes</u>	<u>Deduction Code Descriptions</u>
A	Retail Service Labor
B	Sales for Resale
C	35% Construction Contracting
D	Discounts & Refunds
E	50% for retail sales to the US Government; 100% if Manufacturing
F	Sales Tax Collected
G	Gasoline sales
H	Bad Debts Charged Off
I	Prescription Drugs & Supplies
J	Other. Specify in Deduction Code Box
M	Sales of exempt machinery and equipment
O	Sales ordered & shipped out of AZ.
Q	Sales to qualified Hospitals
S	Construction Contracting Subcontracting